

ABSTRACT OF THE DISCLOSURE

A semiconductor device and a manufacturing method therefor reduce the occurrence of variation in threshold voltage of a MOS transistor formed by a dual oxide process, thereby to improve manufacturing yield. On the main surface of a semiconductor substrate (1), gate oxide films (GX1, GX2) of different thickness are located in active regions (3A, 3B), respectively, and gate electrodes (GT1, GT2) are located on top of the gate oxide films (GX1, GX2), respectively. An isolation insulating film (2) which defines the active region (3A) in a thick-film portion (AR) has an excessively removed edge portion on the side of a MOS transistor (100) and thereby a recessed portion (DP) is formed in the edge portion of the active region (3A). On the other hand, an edge portion of the isolation insulating film (2) in a thin-film portion (BR) on the side of a MOS transistor (200) is not excessively removed.